

**BOA-1 Board of Appeals Petition**

Docket no. _____

Read this information first

Do not write above this line.

Everyone must complete Parts 1, 3, 4, and 5. Complete Part 2 if someone will represent you. If you do not answer each question completely and truthfully, the Board of Appeals may reject your petition. If you need more space, please attach additional pages.

Part 1: Identify yourself, your business, or your organization

- | | | | |
|---|-------------------------------|---|--|
| 1 | Taxpayer's name _____ | 4 | FEIN _____
federal employer identification number |
| | Attn: _____ | 5 | SSN _____
Social Security number |
| 2 | Street address _____ | 6 | IBT no. _____
Illinois business tax number |
| | City, state, ZIP _____ | 7 | Excise tax no. _____ |
| 3 | Phone no. (home) (____) _____ | 8 | FAX no. (____) _____ |
| | Phone no. (work) (____) _____ | 9 | Email address _____ |

Part 2: Identify your tax representative

If you are being represented by someone else, this part must be completed in full.

Please note: Your representative **must** attach an executed Form IL-2848, Power of Attorney, to this petition.

- | | | | |
|---|-----------------------------|---|------------------------------|
| 1 | Representative's name _____ | 3 | Phone no. (work)(____) _____ |
| 2 | Street address _____ | 4 | FAX no. (____) _____ |
| | City, state, ZIP _____ | 5 | Email address _____ |

Part 3: Provide the following information

- 1 Write the name of the person who referred you to the Board of Appeals _____.
- 2 Identify the type of tax for which you are requesting relief. List specific assessment numbers or liability periods. Attach correspondence from us listing your liability.
- 3 You must check **one** of the following. You may request relief from penalties or interest (or both) based on reasonable cause; **or** if you are unable to pay the full amount due under any circumstances, you may offer an amount in compromise.
- ☐ This petition is a request for abatement of penalty or interest (or both) based on **reasonable cause**. The following is the type and amount of penalty or the amount of interest (or both) I am requesting to be waived.
- Type and amount of penalty relief _____
- Amount of interest relief \$ _____
- or**
- ☐ This petition is an **offer in compromise** due to my inability to pay the full amount due under any circumstances.
- This is my best possible offer \$ _____. ☐ Lump sum ☐ Request a pay plan (describe)

If you are making an offer in compromise, you **must** attach complete copies of the following: your last three federal and state income tax returns and all schedules, bank statements from all of your bank accounts summarizing the last six months' activity, a current financial statement (BOA-4, Financial Information for Individuals, or BOA-5, Financial Information for Businesses), and copies of your last two paycheck vouchers.

- 4 Are you requesting that the Board Chairman issue a temporary restraining order (TRO), to stop the department from enforcing collection, until the board has reviewed your petition and made a decision in your case? (Please note, the issuance of a TRO is at the discretion of the Chairman of the Board).

☐ yes ☐ no

If you answered "yes," have you paid the tax portion of the specific assessments at issue?

☐ yes ☐ no

- 5 Have you previously petitioned the Board of Appeals for relief?

☐ yes ☐ no

- 6 Outline the reasons why you think this petition is appropriate and should be decided in your favor. (Attach additional pages if necessary.)

- 7 Tell us if you have been contacted by any of the following program areas within the Illinois Department of Revenue and if you are involved in any of the following proceedings. (Check all that apply.)

☐ Administrative hearings
(Department hearing before administrative law judge)

☐ Collections

☐ Bankruptcy no. _____

☐ Collections with Attorney General's Office

☐ Audit

☐ Revocation of liquor license

☐ 100 percent penalty

☐ Revocation of certificate of registration

☐ Garnishment of wages

☐ Revocation of professional license

☐ Bank levy

- 8 You must answer this question only if this petition is on behalf of a business.

When did you first begin business activity in Illinois? ____/____/____
Month Day Year

Describe your principal business activity.

8 (continued)

If your business is a closely held corporation or partnership (having fewer than 10 shareholders or partners), list all corporate shareholders or partners, and write the address and Social Security number for each.

Name	Address	Social Security number
_____	_____	____ - ____ - _____
_____	_____	____ - ____ - _____
_____	_____	____ - ____ - _____
_____	_____	____ - ____ - _____
_____	_____	____ - ____ - _____
_____	_____	____ - ____ - _____
_____	_____	____ - ____ - _____
_____	_____	____ - ____ - _____

- 9 Do you own or have you owned any nonpublicly traded business doing business in Illinois within the last 10 years?
☐ yes ☐ no

If you answered "yes," write the business name, the business address, the time period during which you owned the business, the principal business activity, federal employer identification number, and any appropriate Illinois business tax numbers.

Do any of these businesses currently have outstanding Illinois tax liability?
☐ yes ☐ no

- 10 The Board of Appeals will decide your case based upon your written petition and supporting documentation. The board will also grant you a hearing to discuss your petition if you so desire.

Are you requesting a hearing at the Board of Appeals? ☐ yes ☐ no

If you answered "yes," indicate where you are requesting that the hearing be conducted.

☐ Chicago ☐ Springfield

If you have travel limitations, please explain.



Part 4: Taxpayer or petitioner must sign below

I state that I have examined this petition and, to the best of my knowledge, it is true, correct, and complete.

Please sign and date here:

Taxpayer's signature (if corporation, duly authorized officer's signature)

Date: ____/____/____
Month Day Year

Phone no. (____) _____

Please print or type clearly:

Taxpayer's name (if corporation, please print duly authorized officer's name)

Part 5: Sign the waiver

Explanation of waiver:

Before the Board of Appeals accepts jurisdiction, the following waiver of statutes of limitations **must be signed by the petitioning taxpayer personally, by a duly authorized officer of a petitioning corporation, or by a taxpayer's representative under a valid power of attorney**. This waiver will be valid only if the Board of Appeals accepts jurisdiction in this case. If the board accepts jurisdiction, a docket number will be assigned, and this waiver will be executed by the board on behalf of the Department of Revenue. **The waiver affects open periods only, having no effect on closed periods, or periods for which assessments have been issued and for which the liability is final.**

Waiver of Statute of Limitations

In order to allow time to review the taxpayer's petition for relief by the Illinois Department of Revenue Board of Appeals, the undersigned expressly agrees to extend the running of any and all statutes of limitations regarding the collection of any tax, penalty or interest for the periods of time in which the petition is being considered by the Board. This waiver applies only to collections action, and in no way is meant to reopen any periods or collections activities barred by the passing of any previously expired statutes of limitations.

Taxpayer:

Taxpayer's signature (if corporation, duly authorized officer's signature)

Date: ____/____/____
Month Day Year

Taxpayer's representative's signature (if duly authorized under power of attorney)

Date: ____/____/____
Month Day Year

Illinois Department of Revenue:

Director of Revenue

Date: ____/____/____
Month Day Year

Send the original petition, a copy of the petition, notices of deficiency/tax liability, and relevant documents. If this petition is an "offer in compromise," include copies of your last three federal and state income tax returns and all schedules, bank statements from all of your bank accounts summarizing the last six months' activity, a current financial statement (BOA-4, Financial Information for Individuals, or BOA-5, Financial Information for Businesses), and your last two paycheck vouchers.

Mail to: ILLINOIS DEPARTMENT OF REVENUE
BOARD OF APPEALS
JAMES R THOMPSON CENTER
100 W RANDOLPH ST
SUITE 7-339
CHICAGO IL 60601-3274

Questions? Call: **312 814-3004**
weekdays between 8:30 a.m. and 5:00 p.m.
Fax: **312 814-3055**





BOA-1 Instructions

General Information

When should I use this form?

You must use Form BOA-1, Board of Appeals Petition, to apply for relief from penalty or interest assessed on the Illinois tax you owe or to offer an amount in compromise toward an Illinois tax liability you are unable to pay in full.

Where can I get forms?

If you need additional forms required for the petitioning process, you may call the Board of Appeals at **312 814-3004**; visit our Web site at www.revenue.state.il.us; or call our Illinois Tax Fax at **217 785-3400**.

Specific Instructions

Part 1: Identify yourself

Complete all information requested about the petitioner. If the petition is being filed on behalf of a business, write the business name; otherwise, write your name.

Part 2: Identify your tax representative

When appropriate, provide the name, address, and phone number of the party representing the petitioner. All such representatives **must** attach a properly executed Form IL-2848, Power of Attorney.

Part 3: Provide the following information

1 Referral — Write the name of the person who referred you to the Board of Appeals.

2 Tax type — Write the type of tax. Include specific assessment numbers and liability periods you wish the board to consider. You may include more than one tax type on one petition, but you must provide specific information for each tax type so that the board may evaluate each issue properly.

3 Relief requested — Check only **one** box. You may either request relief from penalties or interest based on reasonable cause; or if you are unable to pay the full amount due under any circumstances, you may offer an amount in compromise. If you check the box to request **reasonable cause**, write the type and amount of penalty or interest relief you are seeking. If you check the box to make an **offer in compromise** for a tax liability you owe, write your best possible offer. A compromise will be accepted only if the Board determines that the compromise is likely to be the only amount that can be collected. The Board presumes a compromise amount will be paid in a lump sum. The Board will consider a pay plan based upon the financial information in the petitioner's record.

4 Request for restraining order — If you want the department to stop its collection efforts regarding the assessments at issue while the Board considers your petition, you may request that the Chairman of the Board issue a temporary restraining order to halt collections until the Board rules on your case. The Chairman may issue such an order at his or her discretion.

5 Previous petitions — Check the box whether or not you have previously petitioned the Board of Appeals for relief.

6 Reasons for appropriateness of relief — The board may provide relief only in certain instances. Generally, the board can provide penalty or interest relief based only on reasonable cause. The board cannot redetermine tax due. If you disagree with the

amount of tax that is due, you must protest that liability in administrative hearings or in court.

Reasonable cause — Petitions filed under this provision are appropriate when you have filed or paid late but you believe the delay was due to circumstances beyond your control.

Offer in compromise — When your financial condition is such that your current and future prospects of paying your entire tax liability are poor, the Board may consider accepting a partial amount as full payment. You are expected to make your best possible offer. If your petition is being submitted as an offer in compromise, you must attach copies of your last three state and federal income tax returns and all schedules, bank statements from all of your bank accounts summarizing the last six months' activity, a current financial statement (Form BOA-4, Financial Information Statement for Individuals, or BOA-5, Financial Information Statement for Businesses), and your last two paycheck vouchers. If you are also attempting to compromise a debt with the federal Internal Revenue Service (IRS), you must include a copy of your offer to the IRS with your petition and indicate whether or not your offer has been accepted.

7 List of department actions taken to date — This is a list of actions that you may have encountered in your dealings with the department. Indicate which, if any, of these apply to your particular case.

8 Business background information — You need to complete this question only if you are filing your petition on behalf of a business. Write the date on which the business first commenced in Illinois, and briefly describe its principal business activity. If the business is a closely held corporation or partnership (having fewer than 10 shareholders or partners), you must provide the name, address, and Social Security number of all shareholders or partners.

9 Other business relationships — If you owned interest in any nonpublicly traded business doing business in Illinois within the last 10 years, list the business name, business address, federal employer identification number, and Illinois business tax number of each. State the principal business activity and the period during which you were an owner.

10 Requesting a hearing — The board will decide your case based on your written petition and supporting documentation. A hearing is not mandatory, but the Board will provide a hearing upon written request. If you have special circumstances which limit your ability to travel either to Chicago or Springfield, please explain. You will be notified about the date and time. If you request a hearing and fail either to appear at the hearing or to provide an advance request for a change in hearing time or date, the Board will decide your petition based on the information submitted.

Parts 4 and 5: Signatures

Each petition requires two separate signatures.

The Part 4 signature is a statement attesting to the accuracy and completeness of the petition. This signature must be that of the petitioning taxpayer, or in the case of a business, an authorized officer.

The Part 5 signature is in regard to the waiver and shall be that of the petitioning taxpayer, representative, or, in the case of a business, an authorized officer. The signature of the taxpayer's representative will be accepted only if accompanied by a power of attorney.

The Board will not accept jurisdiction of any petition that has not been properly signed.

Notes